IIEC Exhibit 2.0 Corrected

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

Central Illinois Light Company d/b/a AmerenCILCO,	:	
Central Illinois Public Service Company d/b/a/ AmerenCIPS and	:	
Illinois Power Company d/b/a/ AmerenIP	:	**Docket No. 07-0539**
Approval of Energy Efficiency And Demand Response Plan	:	

Direct Testimony of

David L. Stowe

On Behalf of

Illinois Industrial Energy Consumers

December 14, 2007
Project 8861

BRUBAKER & ASSOCIATES, INC.
ST. LOUIS, MO 63141-2000

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public Service Company d/b/a/ AmerenCIPS and Illinois Power Company d/b/a/ AmerenIP	:	**Docket No. 07-0539**
Approval of Energy Efficiency And Demand Response Plan	:	

Direct Testimony of David L. Stowe

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A My name is David L. Stowe. My business address is 1215 Fern Ridge Parkway, Suite 208; St. Louis, Missouri 63141.

Q PLEASE STATE YOUR OCCUPATION.

A I am a consultant in the field of public utility regulation with Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A This is summarized in Appendix A to my testimony.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A I am appearing on behalf of the Illinois Industrial Energy Consumers ("IIEC"). The IIEC is an ad hoc group of industrial customers eligible to take power and energy or delivery service from Central Illinois Light Company ("Ameren CILCO"), Central

Illinois Public Service Company ("Ameren CIPS") and Illinois Power Company ("Ameren IP"), collectively "Ameren" or "Company." IIEC members are generally supportive of energy efficiency and demand response programs, but have serious concerns with Ameren's Energy Efficiency and Demand-Response Plan (the "Ameren Plan").

Q WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A The purpose of my testimony is to describe my methods for determining the program costs associated with the customer classes proposed by IIEC witness Stephens. I will also describe how I developed charges to recover those program costs from the three classes.

Q PLEASE SUMMARIZE YOUR TESTIMONY.

A My testimony can be summarized as follows:

1. Based on my review, it appears that the incentives and program administration costs (collectively "program costs") can be attributed to the Residential, Small C&I, and Large C&I customer classes, as those classes are defined by Mr. Stephens.

2. If the Commission accepts IIEC's method of recovery of program costs from the various customer classes, the program costs can be recovered via the class differentiated energy charges that I have developed.

IIEC Cost Recovery Mechanism Recognizes Commercial and Industrial Class Differences

Q PLEASE DESCRIBE YOUR UNDERSTANDING OF AMEREN'S ENERGY EFFICIENCY PLAN AS IT RELATES TO CUSTOMER CLASS DIFFERENTIATION.

A As IIEC witness Stephens has shown in his direct testimony, Ameren's proposed Energy Efficiency and Demand Response Plan ("Plan") is designed to provide Energy

Efficiency benefits to specific classes of customers, and to recover the costs of the Plan in proportion to each class's annual energy use. As proposed, Ameren's Plan recovers a disproportionally small amount of revenue from Residential customers as compared to the cost of Energy Efficiency incentives offered them, and a disproportionally large amount of revenue from Large C&I customers, with a peak demand over one megawatt (MW), as compared to the cost of incentives offered them.[1]

Q HOW DOES THE COST RECOVERY MECHANISM OFFERED BY THE IIEC DIFFER FROM THE COMPANY'S PLAN DESCRIBED ABOVE AND IN IIEC WITNESS STEPHENS' TESTIMONY?

A The cost recovery mechanism offered by the IIEC differs from Ameren's Plan in three important ways.

First, for purposes of identifying Energy Efficiency *program costs*, the IIEC's approach recognizes three classes of customers: (1) Residential, (2) Small C&I, and (3) Large C&I. The Company's Plan recognizes only two classes for program deployment -- Residential and C&I.

Second, for purposes of recovery of these program costs, the cost recovery mechanism offered by IIEC attempts to recover from each class the costs of the programs associated with that class. The IIEC's approach will not require Residential customers to pay any portion of the incentives offered only to commercial or industrial customers, nor will it require commercial and industrial customers to pay any portion of the incentives offered solely to Residential customers.

[1] C&I customers with peak demand less than 1 MW are defined as Small C&I.

In contrast, the Company's Plan recovers program costs as a single price per kilowatthour (¢/kWh) based on total energy delivered. The Company's Plan does not attempt to identify the beneficiaries or cost-causers of various program costs, nor does it prevent one customer class from subsidizing another. In doing so, the Company's Plan recovers program costs as if all customers comprised a single customer class.

Finally, the IIEC cost recovery mechanism recovers the cost of administering the Plan, and common costs that benefit all customer classes, in proportion to each class's identifiable program costs. This differs from the Company's Plan, which allocates these common costs on the basis of energy, and as if all customers comprised a single customer class.

Determination of Energy Usage Associated With the Three Classes

Q WHAT IS THE SOURCE OF THE DATA YOU USED TO IDENTIFY AND SEPARATE THE ENERGY VALUES OF THE THREE CUSTOMER CLASSES USED IN IIEC'S PROPOSED COST RECOVERY MECHANISM?

A I relied on data provided by Ameren in an Excel Workbook titled Exhibit 3-1 (EDR Cost Limit).

Q WERE YOU ABLE TO SELECT THE DATA YOU NEEDED FROM THESE EXHIBITS?

A In most instances, yes. The Company provided annual actual and projected energy values, from June through May, beginning in the 2007, 2008, 2009, and 2010. In addition, the Company provided these energy projections for each of five different rate classes; DS-1, DS2, DS-3, DS-4, and DS-5.

From this data, I was able to identify class energy projections for the Residential, Small C&I, and Large C&I classes. I identified the Company's rate class DS-1 as Residential. I combined rate classes DS-2, DS-3, and DS-5 to comprise the Small C&I class. I identified rate class DS-4 as the Large C&I class.

Q WHAT AMOUNT OF ENERGY ARE THE RESIDENTIAL, SMALL C&I, AND LARGE C&I CLASSES PROJECTED TO CONTRIBUTE?

A Table 1 shows the class contributions to total energy represented for June, 2007 through May, 2008, and for the first three years of the Company's Plan.

TABLE 1

Historical and Projected Class Energy for IIEC's Classes

Distribution Delivery Class	6/07-5/08	6/08-5/09	6/09-5/10	6/10-5/11
	% of Total Delivered Energy	% of Projected Delivered Energy	% of Projected Delivered Energy	% of Projected Delivered Energy
Residential	31.6%	31.8%	32.1%	32.3%
Small C&I	27.0%	27.0%	27.0%	27.0%
Large C&I	41.5%	41.2%	40.9%	40.7%
Total for all Retail Customers	**100%**	**100%**	**100%**	**100%**

Q WHAT PORTIONS OF THE COMPANY'S PLANNED PROGRAM COSTS WILL BE RECOVERED FROM THE RESIDENTIAL AND C&I CLASSES IN 2008 UNDER THE COMPANY'S PLAN?

A The Company Plan states that $13.3 Million will be spent on energy efficiency incentives and costs in the first year. The percentage of this amount the Company will recover from Residential, Small C&I, and Large C&I classes is shown in the

second column of Table 1. Multiplying $13.3 Million by each percentage value in that column, I determined that $4.2 Million will be recovered from the Residential Class, $3.6 Million will be recovered from the Small C&I class, and $5.5 Million will be recovered from the Large C&I Class.

IIEC's Determination of Program Costs for Customer Classes

Q WHAT DATA DID YOU USE TO DETERMINE THE PROGRAM COSTS FOR EACH OF THE THREE CUSTOMER CLASSES USED IN THE IIEC COST RECOVERY MECHANISM?

A I used Table 12, titled "AIU and DCEO Portfolio Summary" on page 36 of the Company's Plan. I also relied heavily upon the data contained in Appendix B which was filed with the Company's Plan.

Q HOW DID YOU DETERMINE THE AMOUNT OF PROGRAM COSTS THAT SHOULD BE RECOVERED FROM EACH CLASS?

A Using the Company's Table 12 from page 36 of the Plan, along with the Appendices filed with the Plan, I was able to identify the cost of programs designed for Residential customers, C&I customers, and costs (such as administrative costs) that applied to all customers. I separated the program costs into groups by: (1) Residential, (2) C&I, and (3) Common.

Using a spreadsheet program for efficient data analysis, I assigned the costs of each C&I program to Small C&I, and Large C&I sub-groups. The three-column block of spreadsheet cells I developed contains in the first column a description of each C&I program. In the column to the right of the program description, is the percentage of program costs I determined is applicable to Small C&I customers. The

third column automatically calculates the remaining percentage of program costs, which is assigned to the Large C&I customers.

For example, if the C&I Prescriptive program applied equally to the Small C&I and Large C&I customers, the phrase "C&I Prescriptive" would be entered in a cell in the "Program Description" column. In the column to the left of the description, a percentage value would be entered - in this case, 0.5 or 50% to indicate that 50% of the C&I Prescriptive costs are applicable to the Small C&I class. The value in the "Large C&I" column automatically updates with 50% to indicate that the remainder of the C&I Prescriptive costs are applicable to the Large C&I class.

This block allows the division of the program cost into Small and Large C&I percentages in increments as small as a fraction of one percent. This tool is necessary since the Company's Plan has combined Energy Efficiency measures for Commercial customers with those pertaining to Industrial customers.

Using these methods, I was able to calculate the program costs applicable to Residential, Small C&I, and Large C&I groups for every program *except* the "portfolio costs" which are essentially administrative or common costs.

In the final step, I allocated the portfolio costs to the Residential, Small C&I, and Large C&I classes based on each group's percentage of assigned program costs, as determined in the previous steps.

Q HOW DID YOU DETERMINE THE PERCENTAGE OF COSTS THAT WOULD BE APPLICABLE TO THE SMALL C&I AND LARGE C&I CLASSES?

A The Company filed Appendix B, "Measure Information," as part of their Plan. This Appendix contains hundreds of rows of data that pertain to the individual measures examined by the Company. When a measure was found to have a "Total Resource

Cost" or TRC above a benchmark level, that measure is indicated in two different ways. First the measure's TRC is highlighted in yellow. Second, the number '1' is placed in a column labeled "Include." A column labeled "Program" indicates the program in which the measure is included.

I was unable to import this data into an electronic spreadsheet where I could have quickly found and identified the measures associated with each C&I Program. However, by examining the information provided by the Company in Appendix B, I was able to identify the energy efficiency program associated with each measure, determine if a measure exceeded the TRC threshold, and determine the type of facility or equipment to which the measure applied.

By counting the total number of measures included in each program, and which were applicable to various types of facilities and equipment, I was able to estimate the percentage of measures in each C&I program that was associated with industrial or commercial applications. I used the number of measures applicable to commercial and industrial applications as a guide in determining the program cost percentages for the Small C&I and Large C&I classes.

Q IS A SIMPLE COUNT OF THE NUMBER OF MEASURES ABSOLUTELY DETERMINATIVE OF THE LEVEL OF PROGRAM COSTS THAT WILL ATTRIBUTABLE TO THE SMALL C&I AND LARGE C&I CLASSES?

A No, but it is a reasonable guide for estimation purposes. The Ameren Plan lists the measures and the incremental costs of each measure. However, the Company does not, and cannot, tell us how many of each measure will actually be deployed. Examination of the measures and the target customers, as I have done, certainly

provides more insight as to the likely participation of the Small C&I class members versus the Large C&I class than does no evaluation at all.

It must be remembered that the goal of the estimation effort is to predict information that will become more knowable in the future, that is, how much of the total cost of a particular program will be caused by one class compared to another. The Company's Plan simply does not provide the costing and saturation data necessary to conduct a precise and accurate prediction, even if such a theoretical prediction could be made. My estimates are reasonable proxies for this.

With that said, and while I believe my estimates to be reasonable and supportable, I certainly am willing to consider other approaches to estimating program costs by class put forth by other parties.

Q WHICH PROGRAM COSTS DID YOU APPLY TO THE RESIDENTIAL CLASS?

A I applied the costs of the following programs to the Residential class.[2] By definition or description, these are clearly associated with Residential customers.

- Home Energy Performance,
- Residential HVAC Diagnostics & Tune-up,
- Residential Appliance Recycling,
- Residential Lighting & Appliances,
- Residential Multifamily,
- Residential New HVAC,
- Residential DR – Direct Load Control
- Low-Income New Construction & Gut Rehab,

[2]See Table 2, Portfolio Description, page 5 of the Company's Plan for a listing of Ameren's proposed programs.

- Low-Income Energy Efficient Moderate Rehab,
- Low-Income Energy Efficient Single Family Rehab, and
- Low-Income Energy Efficiency Direct Install.

Q WHICH PROGRAM COSTS DID YOU APPLY TO THE TWO C&I CLASSES?

A I applied the costs of the following programs to the Small C&I, and/or Large C&I classes.

- C&I and Public Sector Prescriptive,
- C&I and Public Sector Custom,
- C&I and Public Sector Retrocommissioning,
- Commercial and Public Sector New Construction,
- Commercial Demand Credit,
- Manufacturing Energy Efficiency Program,
- Building Industry Training & Education,
- Lights for Learning, and
- Smart Energy Design Assistance Program.

Q WHICH PROGRAM COSTS DID YOU CONSIDER AS ADMINISTRATIVE OR COMMON COSTS?

A I considered the costs of the following programs to be common or administrative costs, to be allocated to all classes on the basis of their applicable program costs.

- Street Lighting,
- Educational Program,
- Evaluation, Measurement & Verification,

- Information Program, and
- Portfolio Administration.

Q HOW DID YOU ALLOCATE C&I AND PUBLIC SECTOR PRESCRIPTIVE PROGRAM COSTS TO THE SMALL C&I AND LARGE C&I CLASSES?

A After reviewing Exhibit 1.0, Appendix B, of the Company's Plan, I found that if the Company's analyses of an individual measure met a certain TRC threshold, Ameren would include that measure as part of an energy efficiency program. Ameren also identified such measures by placing a value of '1' in a column labeled "Include".

I counted the total number of measures that were included in the C&I Prescriptive program. I then recounted these measures, focusing on the number of measures that were specifically applicable to commercial customers, specifically applicable to industrial customers, or generally applicable to both. I counted 366 measures in the C&I & Public Sector Prescriptive programs. Of these, 43 (i.e., approximately 11%) were specifically applicable to industrial equipment or facilities, while 172 (approximately 47%) were specifically applicable to commercial equipment or facilities. The final 151 measures (42%) were equally applicable to commercial and industrial customers.

Based on my review, I allocated 68% (47% plus ½ of 42%) of the C&I and Public Sector Prescriptive program costs to the Small C&I class, and the remaining 32% to the Large C&I class.

Q HOW DID YOU ALLOCATE C&I AND PUBLIC SECTOR CUSTOM PROGRAM COSTS TO THE SMALL C&I AND LARGE C&I CLASSES?

A In a manner similar to that just described, I counted number of measures in Appendix B that were associated with the C&I Custom program, and which had TRC values high enough to be included in the program as indicated by the value of '1' in "Included" column. 68 measures met these criteria. Assisted by the additional information about these measures that was provided by the Company, I determined that 34 of them (50%) were specifically applicable to the types of equipment used by industrial customers. The remainder of the measures applied equally to commercial and industrial customers. Based on my review, I allocated 25% of the C&I and Public Sector Custom program costs to the Small C&I class, and 75% to the Large C&I class.

Q HOW DID YOU ALLOCATE C&I AND PUBLIC SECTOR RETROCOMMISSIONING PROGRAM COSTS TO THE SMALL C&I AND LARGE C&I CLASSES?

A In my review of the program descriptions, I counted the number of measures that were included in the C&I and Public Sector Retrocommissioning programs, and found a total of 44. 4 of these (approximately 10%) were specifically applicable to the types of equipment or facilities used by industrial customers. The remainder were specifically applicable to commercial customers. Based on my review, I allocated 90% of these costs to the Small C&I class, and 10% to the Large C&I customer classe.

Q HOW DID YOU ALLOCATE COMMERCIAL AND PUBLIC NEW CONSTRUCTION PROGRAM COSTS TO THE SMALL C&I AND LARGE C&I CLASSES?

A In my review of the program descriptions, I counted number of measures that were included in the Commercial and Public New Construction program, and found a total of 3, none of which were applicable to industrial applications. Therefore, I allocated 100% of these program costs to the Small C&I class.

Q HOW DID YOU ALLOCATE THE PROGRAM COSTS FOR THE COMMERCIAL DEMAND CREDIT TO THE SMALL C&I AND LARGE C&I CLASSES?

A I allocated 100% of these program costs to the Small C&I class. The program applies to small business customers that take their supply from Ameren. This requirement effectively eliminates the Large C&I Class from consideration.

Q HOW DID YOU ALLOCATE THE MANUFACTURING ENERGY EFFICIENCY PROGRAM COSTS TO THE SMALL C&I AND LARGE C&I CLASSES?

A I allocated 100% of these program costs to the Large C&I class since the program is directed primarily to industrial or manufacturing customers.

Q HOW DID YOU ALLOCATE THE PROGRAM COSTS OF THE BUILDING INDUSTRY TRAINING AND EDUCATION, AND THE "LIGHTS FOR LEANRING" PROGRAMS TO THE SMALL C&I AND LARGE C&I CLASSES?

A I allocated 100% of these program costs to the Small C&I class since both programs specifically applicable to small businesses.

Q PLEASE SUMMARIZE THESE RESULTS IN TABULAR FORM.

A See Table 2 below.

Table 2

Allocation of Program Costs to C&I Classes

Program	Small C&I	Large C&I
C&I & Public Sector Prescriptive	70%	30%
C&I & Public Sector Custom	25%	75%
C&I & Public Sector Retrocommissioning	90%	10%
C&I & Public Sector New Construction	100%	0%
Commercial Demand Credit	100%	0%
DCEO Manufact Enrgy Effic Prog	0%	100%
DCEO Bldg Ind Training & Ed	100%	0%
DCEO Lights for Learning	100%	0%

Results of Allocation of Program Costs to Classes

Q AFTER YOU IDENTIFIED THE PROGRAMS AND PROGRAM COSTS ASSOCIATED WITH THE CLASSES AS DESCRIBED ABOVE, WHAT PROGRAM COSTS WERE ALLOCATED TO RESIDENTIAL, SMALL C&I, AND LARGE C&I CUSTOMER CLASSES?

A Table 3 shows how the program costs were allocated to Residential, Small C&I, and Large C&I classes for 2008.

Table 3

IIEC's Division of Program Costs Between Classes

Class	2008	% of Total
Residential	$4,963,901	37.3%
Small C&I	$5,521,150	41.5%
Large C&I	$2,827,882	21.2%
Totals	$13,312,932	100%

279 **Q HOW DOES YOUR METHOD OF ALLOCATING PROGRAM COSTS COMPARE**
280 **TO THE COMPANY'S PROPOSAL?**

281 A Table 4 shows the Company's proposed Plan and IIEC's method in a side-by-side
282 comparison.

TABLE 4

Company Plan and IIEC cost recovery mechanism Comparison

	Company's Proposal		IIEC's Proposal	
Class	Percent of Energy Delivered	$ Recovered Per Class (Millions)	Percent of Applicable Program Costs	$ Recovered Per Class (Millions)
Residential	31.8%	$4.2	37.3%	$5.0
Small C&I	27.0%	$3.6	41.5%	$5.5
Large C&I	41.2%	$5.5	21.2%	$2.8

Q HAVE YOU CALCULATED THE RATE OR CENTS PER KWH THAT WOULD BE NECESSARY TO RECOVER THESE PROGRAM COSTS FROM EACH CLASS?

A Yes, I have. Table 5 shows the rate that is necessary to recover the program costs proposed by the IIEC's mechanism. The rates shown in Table 5 were calculated using the rate calculation formula in Ameren's Rider EDR.

TABLE 5

Estimated Unit Charges for Cost Recovery (¢/kWh)

Class	2008	2009	2010
Residential	0.04	0.10	0.16
Small C&I	0.05	0.10	0.14
Large C&I	0.02	0.03	0.05

Q BASED ON YOUR REVIEW OF AMEREN'S RIDER EDA, DO YOU BELIEVE IT COULD BE MODIFIED SUCH THAT IT COULD BE APPLIED ON A MULTIPLE CLASS BASIS?

A Yes, I do. The amount of the adjustment described in Rider EDR is found from the following equation:

$$EDRC = \frac{PC + ARA + ORA}{PE} \times UF \times \frac{100¢}{\$1}$$

Where PC refers to the program costs to be recovered. ARA and ORA are factors applied to correct the over- or under-collection of costs in previous years, and UF is a constant used to account for uncollectible costs. PE refers to the projected energy, in kWh, which the Company expects to deliver during the 12-month billing periods.

Nothing in this calculation requires that all classes of customers be treated as if they were a single class, nor is there a factor or calculation that could not as easily

apply to individual classes of customers as it does to all customers as a whole. Therefore, I find no reason to believe that Rider EDR could not be applied to multiple classes of customers.

Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A Yes, it does.

Qualifications of David L. Stowe

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A David L. Stowe. My business address is 1215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141.

Q PLEASE STATE YOUR OCCUPATION.

A I am a consultant in the field of public utility regulation with the firm of Brubaker & Associates, Inc. (BAI), energy, economic and regulatory consultants.

Q PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A I was graduated from the Kansas State University's College of Electrical and Computer Engineering in 1987, with a Bachelor of Science degree in Electrical Engineering. Following my graduation, I worked with the Kansas Corporation Commission (KCC) as a Utilities Engineer. My responsibilities included the review and engineering analysis of utility filings, investigations of compliance with the Commission's Orders and State laws, and filing and defending testimony regarding those finds. In addition, I served as Geographic Information Systems Coordinator as the KCC digitized and automated its utility facilities and territory maps from the original velum sheets.

In April of 1993, I accepted a position with the Missouri Public Service Commission (MPSC) where, again in the capacity of a Utilities Engineer, I focused primarily on depreciation, jurisdictional allocations, and production cost modeling. My employment with the MPSC also allowed me to complete the requirements for

Professional Engineer registration. I acquired my certificate for Professional Engineering registration in 1996.

From October 1995 until January 2002, I developed my expertise in computer engineering and communications; first acting as a Unix System Administrator and Oracle DBA with Kansas City Power and Light, and later offering both hardware and software consulting services to corporations with enterprise-wide application requirements with Digital Equipment Corporation and Compaq. During this time, I was also the president and owner of a company that installed analog and digital communication systems in cellular phone towers.

In January of 2002, I joined the Analytic Services Department of Aquila, Inc. as a Senior Regulatory Analyst, where I was primarily responsible for developing and maintaining cost of service models for each of Aquila's electrical territories. In addition, I was solely responsible for completing associated engineering studies to determine the primary and secondary portions of each subsidiaries' distribution systems, calculating the zero intercept values for the subsidiaries' poles, conductors, conduits, and transformers, performing customer impact analyses, and assisting in rate design.

In October of 2007, I joined Brubaker & Associates, Inc. as a consultant. Since that time, I have assisted on cost of service, revenue requirement, and tariff issues in Montana, Wyoming, and New York.

I have testified before the State Public Service Commissions of Kansas, Missouri, and Colorado.

In addition to our main office in St. Louis, the firm has branch offices in Phoenix, Arizona and Corpus Christi, Texas.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

Central Illinois Light Company, d/b/a AmerenCILCO; Central Illinois Public Service Company, d/b/a AmerenCIPS; and Illinois Power Company, d/b/a AmerenIP	:	No. 07-0539
Approval of the Energy Efficiency Demand Response Plan	:	

AFFIDAVIT

STATE OF MISSOURI :
: SS
COUNTY OF ST. LOUIS :

David L. Stowe, being duly sworn, deposes and states as follows:

1. Affiant is David L. Stowe. He is employed as a consultant by Brubaker & Associates, Inc., St. Louis, Missouri.

2 Affiant is a witness for the Illinois Industrial Energy Consumers ("IIEC") in the subject proceeding.

3. Affiant caused to be prepared corrected direct testimony (IIEC Ex.2.0 Corrected) for submission in this proceeding, on behalf of IIEC. The corrected direct testimony was prepared by him and is his sworn testimony in this proceeding. The corrected direct testimony is true and accurate in all respects.

David L. Stowe
Brubaker & Associates, Inc.
P. O. Box 412000
St. Louis, MO 63141

SUBSCRIBED AND SWORN to before me, a Notary Public, on this 31st day of December, 2007.

MARIA E. DECKER
Notary Public, State of Missouri
St. Louis City
Commission # 05705793
My Commission Expires May 05, 2009

NOTARY PUBLIC